

MIAMI-DADE COUNTY, FLORIDA
STATEMENT OF NET ASSETS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2005
(in thousands)

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Housing Finance Authority	Jackson Memorial Foundation
ASSETS					
Cash and cash equivalents	\$ 471,445	\$ 721,837	\$ 1,193,282	\$ 8,644	\$ 1,922
Investments	1,153,107	1,582,558	2,735,665	15,661	12,117
Cash collateral securities lending	529,503		529,503		
Receivables, net	41,081	328,370	369,451	339	8,503
Internal balances	115,652	(115,652)			
Due from primary government				2,000	
Due from other governments	271,680	161,473	433,153		
Mortgages receivable, net	214,227		214,227	813	
Inventories	18,153	78,053	96,206		
Other assets	27,517	32,250	59,767	1,226	100
Capital assets, net of depreciation (Note 4):					
Land	524,675	565,853	1,090,528		
Buildings and building improvements, net	1,029,173	3,088,987	4,118,160		
Machinery and equipment, net	130,137	783,472	913,609	2	224
Infrastructure, net	901,818	3,142,028	4,043,846		
Construction in progress	607,659	2,080,008	2,687,667		
Total capital assets	3,193,462	9,660,348	12,853,810	2	224
Restricted long-term investments		369,638	369,638		
Deferred charges	13,405	81,685	95,090		
Total assets	6,049,232	12,900,560	18,949,792	28,685	22,866
LIABILITIES					
Accounts payable and accrued liabilities	167,640	416,796	584,436	142	193
Accrued interest payable	42,346	123,773	166,119		
Due to other governments	27,631	122,932	150,563		
Due to component unit	2,000		2,000		
Unearned revenue	15,351	65,151	80,502	383	138
Other liabilities	246,763		246,763		
Liability for cash collateral securities lending	529,503		529,503		
Long-term liabilities (Note 8):					
Due within one year	206,057	320,769	526,826	60	
Due in more than one year	2,563,430	6,962,437	9,525,867	266	
Total liabilities	3,800,721	8,011,858	11,812,579	851	331
NET ASSETS					
Invested in capital assets, net of related debt	1,882,558	4,158,036	6,040,594	2	
Restricted for:					
Capital projects	42,489	113,411	155,900		
Bond covenants		29,720	29,720		
Debt service	45,668	303,179	348,847		
Other purposes (expendable)	580,197	129,910	710,107	1,679	20,325
Other purposes (nonexpendable)	3,260		3,260		
Unrestricted	(305,661)	154,446	(151,215)	26,153	2,210
Total net assets	\$ 2,248,511	\$ 4,888,702	\$ 7,137,213	\$ 27,834	\$ 22,535

The notes to the financial statement are an integral part of this statement.